

## CUSTOMER GUIDANCE NOTES

### COMPLETING YOUR 'TRANSFER OF RESIDENCE' (TOR1) ON-LINE APPLICATION FOR HMRC APPROVAL TO IMPORT YOUR HOUSEHOLD AND PERSONAL EFFECTS INTO THE UK

Follow these steps to apply for UK Customs Relief (i.e., free of import duty and VAT) on your household and personal effects shipment when you want to move from outside the EU to the UK. This procedure is available from 01 January 2017 and replaces the C3 Customs declaration (which is no longer valid after 31 March 2017).

#### To qualify for import relief you must:

- Be moving from a country outside the EU to the UK in order to live in the UK. You are thereby transferring
- your normal place of residence to the UK
- Have lived abroad outside the UK (and/or EU) for at least the last 12 consecutive months
- Have owned and used the goods abroad for at least the last 6 consecutive months
- Continue to own and use the goods (in the UK) for at least the next 12 months. *You may not sell, hire, transfer, lend, pledge or give away the goods within the first 12 months after the date they were imported – otherwise you may have to pay Customs duty and VAT on disposal*
- Be importing the goods within 12 months of your arrival date to live in the UK

#### Import relief does not apply to:

- Alcoholic beverages, tobacco and tobacco products
- Articles for use in the exercise of a trade profession (tools of trade)
- Household goods and personal property intended for a Secondary Home
- New goods which are less than 6 months old
- Goods for commercial use

We recommend avoiding shipment of above goods; however, if they are included, they must be declared and you will have to pay customs import duty and VAT on those items. You will be asked to make a separate detailed valued list of dutiable items on which the duty and VAT will be calculated. Please consult your origin mover, relocation agent or Delivery agent for further guidance.

#### Supporting documentation for your TOR1 application:

We strongly advise you to have the applicable supporting documents to hand before starting the TOR1 on-line application process; these documents are listed below:

- Copy of your Passport (including accompanying family members) – should be the photo/details page
- Copy of your UK Visa (if applicable)
- Two (2) signed Packing Lists which describe and value the goods you wish to import
- Evidence of your home abroad (prior to moving to the UK), such as a copy of a property tenancy or purchase agreement (this applies if you continue to own or lease the property whilst on assignment in the UK); or if you have terminated your residence abroad, provide a recent utility bill (invoice) or rent invoice which clearly shows your name and address and for EU/UK citizens

- Registration Certificate, if you have one; or alternatively your UK Residence Card, if you have one (for help see: <https://www.gov.uk/eea-registration-certificate> ); Otherwise, if you do not have registration or residence card and you are coming to the UK to work, we recommend a letter from your UK employer confirming your UK appointment and residency including start date and duration of assignment

And/or

- Your Work Permit, if you have one
- Your (UK) employment contract, if you have one
- Your UK tenancy or purchase agreement for the home you plan to live in

You will need to scan the documents ready for your e-mail application; or print hard copies for a postal application.

**Online TOR1 form:**

You are now ready to complete the HM Customs and Revenue (HMRC) on-line TOR1 application form; Google TOR1 application, or copy and paste the following link into your browser:

<https://www.gov.uk/government/publications/application-for-transfer-of-residence-tor-relief-tor01>

You will land on HMRC page entitled: Application for Transfer of Residence (ToR) relief (ToR01) To open the TOR01 form click on the link entitled: Apply Using the Postal Form (TOR1 v.1.0), then click 'Next' and follow on screen instructions.

***Note you cannot save your online application and return to it later; you must complete the entire form and print it out ready for sending to HMRC.***

The following headings will require your response; our guidance notes are given below each heading:

**Applicants Details**

If you do not yet have or know your UK permanent residence address, we recommend that you write one of the following:

- Your temporary UK accommodation address
- Your employer's UK office address
- The permanent residence address of a UK domiciled relative, where you can be reached

Also:

- Your telephone or mobile phone number should be one at which you can be reached upon your arrival in the UK
- Your e-mail address should be one which remains active when you have arrived in the UK

**Your new situation in the UK**

The date from which you have lived or expect to start living in the UK must not be earlier than 12 months prior to the arrival date of your goods (shipment) in the UK.

You should check the applicable box, work, study or other. If other, provide a brief explanation (up to 255 characters), and provide the name of your employer or educational establishment (or state if self employed) and the business address.

### **Family and/or partner details**

If your family and/or partner is also coming to the UK, ADD name and date of birth for each family member. If no family members are accompanying or joining you in the UK, please state the reason; if you are single, state 'Single'

### **Your situation in the country outside the European Union**

You must state your country of residence (and address there) prior to your transfer to the UK. The date you stopped living at this address will usually be either your move date or the date of your departure from that country to the UK.

If you continue to own or rent your home in the country from which you are moving, whilst for example on a work or education assignment in the UK, you will need to provide evidence such as a copy of your property purchase or tenancy agreement. If these are not readily available, we suggest you submit a recent dated utility bill (invoice) in your name, showing the origin address.

If you have sold / are selling your origin home or giving up the tenancy, you should check 'other' and state your circumstances, for example (but not limited to):

- I have sold my residence abroad
- I have terminated my residence tenancy abroad
- I have been living with my parents

### **During your stay in the country outside the European Union**

If you are returning to live in the UK after a period living abroad (outside the EU) and continued to own your UK home whilst abroad, you must check 'yes' and provide your UK address, and your original date of departure from the UK (i.e., when you left to live abroad). Otherwise, answer 'No'.

### **Have you previously lived in the UK or another country of the European Union?**

If you previously lived in the UK (or EU), answer 'Yes' and provide the date when you left the UK (or EU) to live abroad. You are also required to state the reason that you left the UK (or EU), for example – work, study or training, or other (give reason), and if applicable the name and address of your employer or educational establishment, or state if self employed.

### **Means of transport**

If you are intending to import a private motor car, motor cycle, caravan etc as part of your shipment, check 'yes' and answer the applicable questions. Otherwise, check 'No'.

### **Pets, livestock and animals**

If you are intending to import a pet or animal in conjunction with your relocation to the UK, check 'yes' and answer the applicable questions. Otherwise, check 'No'.

### **Other reliefs or exemptions from tax**

If you have previously applied for relief or exemption from tax on the same goods elsewhere, you must declare this here. For example, if you purchased goods or a car abroad under a duty / tax free scheme. Otherwise, check 'No'.

### **Date of entry (date you expect the goods to arrive in the UK)**

You should ask your mover or relocation agent for the expected or actual date the goods will arrive in the UK. An estimated date is acceptable.

### **Declaration**

Be sure that you know how many supporting documents you are enclosing and insert the number where required (otherwise fill the number in by hand on the form after printing); on completion of this section print the completed form and sign it in black ink.

### **What to do now**

You are now ready to send your TOR1 application to HMRC. The quickest way is by e-mail, to: [nch.tor@hmrc.gsi.gov.uk](mailto:nch.tor@hmrc.gsi.gov.uk)

Please make sure you attach all the supporting documents otherwise your application may be rejected.

Alternatively, you can post or courier your completed application and supporting documents to:

HM Revenue and Customs  
National Clearance Hub  
Ralli Quays  
3 Stanley Street  
Salford  
M60 9LA

### **What happens next?**

Applications by e-mail will receive an automated e-mail response message from HMRC. This is your acknowledgement, but it is NOT authorization to send the goods or customs clearance. The reply e-mail text suggests that goods will be customs cleared within 2 or 3 hours. This does not apply to household and personal effects shipments under Transfer of Residence so please disregard the message content.

HMRC will review your application, which if approved, will result in an approval notification containing an **Authorization Number**. On receiving the authorization number you must provide it to your mover, relocation service provider or freight forwarder so that when your consignment arrives in the UK, we can use it when completing and submitting the final Customs declaration to HMRC.

### **We recommend that:**

- The goods are not released for shipment from your departure country until you have received the Authorization Number from HMRC. Without the authorization number, we cannot lodge the final Customs declaration to HMRC when your shipment arrives, which means it will be held at the UK port/airport of arrival. The port/airport demurrage and storage penalties are very expensive.
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You can find out more about Transfer of Residence Relief from the following HMRC websites:

<https://www.gov.uk/guidance/customs-clearance-for-transfers-of-residence-to-the-uk-and-eu>

<https://www.gov.uk/government/publications/notice-3-bringing-your-belongings-pets-and-private-motorvehicles-to-uk-from-outside-the-eu>

## Preparing the Packing List

- If the goods have already been packed by your mover, you must provide two copies of the mover's Packing List (as part of your supporting documents).

You must also provide a value for the goods, which can be a fair estimate of the second-hand value, or simply use your insurance replacement value. You are not required to provide a line by line value on the packing list; a lump sum will suffice.

- If the goods are not yet packed by your mover, do not wait for the movers packing list to start your TOR1 application. Instead, we strongly urge you to commence your application as early as possible. You can prepare a simple Pro-forma Packing List (issued in two copies) itemizing large items and furniture etc, and categorizing small items (we suggest this is prepared on a room by room basis); please see the example format below. Alternatively, your mover may have prepared a pre-move survey list of the goods intended for your move following their survey inspection. Either list will usually be sufficient for HMRC to review and approve your TOR1 application even though your physical move may not yet have commenced. The origin mover's final packing list (and the required lump sum value) as referred to above, when issued will be used in conjunction with your pro-forma packing list or mover's pre-move survey list when submitting the customs entry at port/airport of arrival when the consignment lands in the UK.

### PRO-FORMA PACKING LIST

Name: \_\_\_\_\_

From: (Origin address) To: (UK Destination address)

Description of goods: Used personal and household effects as listed below, all of which have been in my use and possession abroad in my normal home for more than six months:

Item No:	Description:
1	3 Piece Living Room Suite
2	Armchair
3	Dining Table and 6 chairs
4	Kitchenware
5	Double Bed and bed linen
6	Gentleman's clothes
7	Ladies clothes
8	Children's clothes
	Total Value for Customs Purposes only (Pounds Sterling) £5000.00

Your signature and date

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### Important:

- All Packing Lists (including the mover's packing list) must be in English.
- We suggest that values are declared in British Pounds using a current commercial currency exchange rate against the valuation currency, or state clearly the valuation currency used.

Additional note for Origin Mover or Shipping Agent:  
IMPORT CONTROL SYSTEM (EU)

Our **EORI Number** is GB 494294703000

The EU Harmonised **Customs Commodity Code** for Personal Property is 9905 0000